

STATE OF IOWA
PROPERTY ASSESSMENT APPEAL BOARD

Ronald R. Vinson,
Petitioner-Appellant,

v.

Polk County Board of Review,
Respondent-Appellee.

ORDER

Docket No. 11-77-0449
Parcel No. 320/01678-000-000

On December 29, 2011, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Petitioner-Appellant Ronald R. Vinson (Vinson) requested his appeal be considered without hearing and submitted evidence in support of his petition. He was self-represented. Assistant County Attorneys Ralph E. Marasco, Jr., David Hibbard, and Anastasia Hurn represented the Board of Review. The Appeal Board now having examined the entire record, and being fully advised, finds:

Findings of Fact

Vinson, owner of property located at 2223 Park Lane, West Des Moines, Iowa, appeals from the Polk County Board of Review decision reassessing his property. According to the property record card, the subject property consists of a one-story, frame dwelling having 1692 total square feet of living area and a 1404 square-foot unfinished basement, built in 1956. The dwelling has a 192 square-foot wood deck and a 240 square-foot patio. It has a 4+05 quality grade and is in normal condition. The property is also improved by a 640 square-foot, detached garage built in 1960 and a 320 square-foot, detached garage built in 1996. The improvements are situated on 0.44 acres.

The real estate was classified as residential on the initial assessment of January 1, 2011, and valued at \$176,800, representing \$52,600 in land value and \$124,200 in dwelling value.

Vinson protested to the Board of Review on the grounds the property assessment was not equitable compared to like properties in the taxing jurisdiction under Iowa Code section 441.37(1)(a) and the property was assessed for more than authorized by law under section 441.37(1)(b). The Board of Review denied the protest.

Vinson then filed his appeal with this Board based on the same grounds. He requested a reduction in value to \$162,000, allocated \$52,000 to land value and \$110,000 to improvement value.

At the Board of Review, Vinson presented three sales of property he deemed comparable to the subject property with sale prices of \$148,500, \$157,500 and \$162,500, and corresponding assessments of \$189,300, \$163,700 and \$171,200. The sale prices of all these properties are less than their assessed value. However, all are court ordered transfers (sales from trusts) that would be considered abnormal unless adequately adjusted to remove any distorting factor associated with the sale condition. Because the sale data is not adjusted, nor is there any explanation of why adjustments were not needed, we do not consider these sales.

In addition to being court-ordered transfers, 927 23rd is a two-story dwelling, dissimilar from the subject ranch dwelling.

To this Board, Vinson offered four equity comparables from his area of West Des Moines. The properties Vinson identified are reasonable comparables to his property. They are all ranch dwellings with the same average quality grade (4+05), and approximate age, and none have basement finish. The following summarizes the comparable information:

Address	Year Blt	TSFLA	SF Det Garage	SF Basement	Acre Site	Sale Date	Sales Price	2011 AV	\$SPSF	\$AVPSF
Subject	1956	1692	960	1404	0.440			\$176,800		\$104.49
2300 Hillside	1955	2010	560	1404	0.206	01/21/2010	\$148,500	\$148,500	\$73.88	\$73.88
621 20th	1954	1404	576	1404	0.417	10/16/2006	\$135,000	\$145,900	\$96.15	\$103.92
618 17th ¹	1959	1985	624	1985	0.790	06/01/2004	\$130,000	\$166,700	\$65.49	\$83.98
2201 Hillside	1955	2047	484	1727	0.258	06/09/2009	\$157,500	\$163,700	\$76.94	\$79.97

As previously noted, the two properties on Hillside were court-ordered transfers. Vinson questioned why his assessment is higher than the comparables he identified, which are assessed for \$10,000 to \$30,900 less than his property. Because 2004 through 2010 sale prices are being compared to 2011 assessed values, this data is not suitable for use in sales ratio analysis. We note that while the comparables each have one detached garage, the subject property has two detached garages: a 640 square-foot garage built in 1960 and a newer 320 square-foot garage built in 1996, with nearly double the square feet of the comparables. This may also contribute to the subject property having a higher assessed value per square foot than the comparables.

Viewing the record as a whole, we find Vinson failed to prove by a preponderance of the evidence that his property assessment is inequitable or is over-assessed as of January 1, 2011.

Conclusion of Law

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all

¹This dwelling is brick and detached garage is frame. The subject property and other comparables are frame construction.

of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. *Id.* "Market value" essentially is defined as the value established in an arm's-length sale of the property. § 441.21(1)(b). Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property "shall be one hundred percent of its actual value." § 441.21(1)(a).

To prove inequity, a taxpayer may show an assessor did not apply an assessing method uniformly to similarly situated or comparable properties. *Eagle Food Centers v. Bd. of Review of the City of Davenport*, 497 N.W.2d 860, 865 (Iowa 1993). Alternatively, a taxpayer may show the property is assessed higher proportionately than other like property using criteria set forth in *Maxwell v. Shriver*, 257 Iowa 575, 133 N.W.2d 709 (1965). The gist of this test is the ratio difference between assessment and market value, even though Iowa law now requires assessments to be 100% of market value. § 441.21(1). Vinson did not prove by a preponderance of the evidence that his property is inequitably assessed under either the *Eagle Food* or *Maxwell* tests.

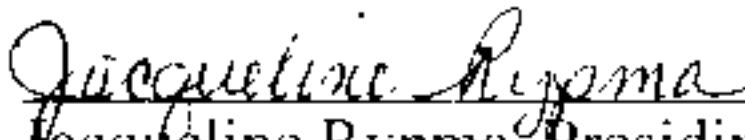
In an appeal that alleges the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(b), there must be evidence that the assessment is excessive and the correct value of the property. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). Vinson failed to prove by a preponderance of the evidence that his property is over-assessed.

Viewing the evidence as a whole, we determine the preponderance of the evidence does not support Vinson's claims. Therefore, we affirm the property assessment as determined by the Board of

Review of \$176,800, representing \$52,600 in land value and \$124,200 in dwelling value as of January 1, 2011.

THE APPEAL BOARD ORDERS that the January 1, 2011, assessment as determined by the Polk County Board of Review is affirmed as set forth above.

Dated this 24 day of January 2012.


Jacqueline Rypma, Presiding Officer


Richard Stradley, Board Chair


Karen Oberman, Board Member

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Certificate of Service	
The undersigned certifies that the foregoing instrument was served upon all parties to the above cause & to each of the attorney(s) of record herein at their respective addresses disclosed on the pleadings on <u>1-24</u> , 201 <u>2</u> .	
By:	<input checked="" type="checkbox"/> U.S. Mail <input type="checkbox"/> FAX
	<input type="checkbox"/> Hand Delivered <input type="checkbox"/> Overnight Courier
	<input type="checkbox"/> Certified Mail <input type="checkbox"/> Other
Signature:	